

# CSBG Budget Form

## Instructions

Rev. 12/1/2009

# CSBG Budget Form Instructions

**ATTACHMENT I**  
**CSBG – CONTRACT BUDGET SUMMARY**  
**CSD 425.S (Rev. 12/1/2009)**

Enter the identifying information requested at the top of the report form: contractor's name, contract number, contract amount, contract term, and amendment number (*if applicable*). Enter the preparer's name, telephone number, fax number, date, and e-mail address.

#### **SECTION 10: ADMINISTRATIVE COSTS:**

Any Costs directly related to the administration of the CSBG contract.

Lines 1 through 7: Enter the total CSBG amount budgeted for each line item.

1. Salaries & Wages

Provide the total dollar amount of salaries and wages dedicated to staff performing administrative duties. Includes all payments made to administrative staff, permanent or temporary, as well as all regular and overtime pay, as approved by the contract authority.

2. Fringe Benefits

Provide the total dollar amount of fringe benefits for staff performing administrative duties. Include all payments made in accordance with approved payroll benefit programs. This includes retirement/pension plans and various other forms of insurances related to employee compensation such as disability, life, health and unemployment. Additionally, payroll taxes, workers' compensation, disability insurance, sick leave and accrued vacation should be included.

3. Operating Expenses

Provide the total dollar amount for all administrative operating expenses related to CSBG programs. All items must be listed on the CSD 425 1.2 budget support-non personnel cost form. Examples of administrative operating expenses include:

- In-state travel costs
- Building costs (such as rental & lease fees)
- Consumable supply costs
- Utility costs
- Administrative operating costs (such as telephones, building alarms, maintenance, etc)
- Supply costs (such as printing, duplication, postage, etc)
- Insurance costs not related to personnel insurance costs
- Additional fees related to the administration of the CSBG ARRA Program (such as staff trainings, membership dues, costs incurred due to Board meetings, subscriptions, etc)

- Funds spent on contractor/consultant services to meet administrative needs in this area

4. Equipment

Provide the total dollar amount for all administrative equipment expenses related to CSBG ARRA program. Examples of administrative equipment expenses include:

- All equipment/lease purchases dedicated to administrative needs

**List all Equipment/Lease costs** on the CSBG Budget Support – Non Personnel Cost CSD 425.1.2 with the detailed information.

5. Out-of-State Travel

Provide the total dollar amount of travel costs, excluding personnel costs related to administrative tasks incurred during travel outside of the State of California. Complete CSBG Budget Support – Non Personnel Cost CSD 425 1.2 with the name of the conference, location, and cost per trip.

6. Subcontractor Services

Provide the total dollar amount administered to any subcontracting agencies that provide administrative services.

**List all subcontractor costs on the** CSBG Budget Support – Non Personnel Cost CSD 425 1.2 with the detailed information. Include the subcontractor name and total amount of contract.

7. Other Costs

Provide a list of all other administrative costs that do not fit in the above categories, including but not limited to any funds directed towards:

- IT Development. IT Development includes only projects in the development phases. Costs of IT projects in use should be included in Operating Expenses & Equipment above.
- Audit, Legal and Lobbying Costs: As defined by the Cost Principles in OMB Circular A-122.
- Indirect Costs. The indirect cost rate is defined as the dollar value of the approved federal rate and the entire amount can be claimed as long as it is not reimbursed by another funding source. Please note that if indirect costs are reported the approved Indirect Cost Rate Plan must be submitted.

**SUBTOTAL SECTION 10 (Administrative Costs):** Enter the sum of line items 1 through 7 for CSBG funds. (Cannot exceed 12% of the agency total operating budget in Section 80)

**SECTION 20: PROGRAM COSTS:** Those costs incurred that are not related to the administrative costs reported above, but are directly related to the operation of the program.

Lines 1 through 7: CSBG FUNDS: Enter the total amount budgeted for each of the line items.

1. Salaries and Wages

Provide the total dollar amount of salaries and wages dedicated to staff performing programmatic support activities. Include all payments made to programmatic staff, permanent or temporary, as well as all regular and overtime pay, as approved by the contract authority.

2. Fringe Benefits

Provide the total dollar amount of fringe benefits dedicated to staff performing programmatic support duties. Include all payments made in accordance with approved payroll benefit programs. This includes retirement/pension plans and various other forms of insurances related to employee compensation such as disability, life, health and unemployment. Additionally, payroll taxes, workers' compensation, disability insurance, sick leave and accrued vacation should be included.

3. Operating Expenses

Provide the total dollar amount for all programmatic operating expenses linked with CSBG programs. Include:

- In-state travel costs related to programmatic costs
- Building costs related to programmatic operation (such as rental & lease fees)
- Consumable supply costs
- Programmatic operating costs (such as telephones, building alarms, maintenance, etc)
- Programmatic supply costs (such as printing, duplication, postage, etc)
- Additional fees related to the programmatic operation of the CSBG Program
- Funds spent on contractor/consultant services to meet programmatic needs in this area

4. Equipment

Provide the total dollar amount for all programmatic equipment expenses linked with CSBG programs. Include, equipment/lease purchases dedicated to programmatic needs.

**List all Equipment/Lease costs** on the CSBG Budget Support – Non Personnel Cost CSD 425 1.2 with the detailed information.

5. Out-of-State Travel

Provide the total dollar amount of travel costs related to programmatic tasks incurred during travel outside of the State of California. Complete CSBG Budget Support – Non Personnel Cost CSD 425 1.2 with the name of the conference, location, and cost per trip.

6. Subcontractor Services

Provide the total dollar amount paid to any subcontracting agencies that provide programmatic services. List all subcontractors services on the CSBG Budget Support – Non Personnel Cost CSD 425 1.2 with the detailed information. Include the subcontractor name and total amount of contract.

7. Other Costs

Provide a list of all other programmatic costs that do not fit in the categories above, including but not limited to funds directed towards:

- Direct Client Purchases. Include all direct purchases made with CSBG dollars for items designated specifically for client use.

**SUBTOTAL SECTION 20 (Program Costs):** Enter the sum of line items 1 through 7 for CSBG funds.

**SECTION 40: Total CSBG Budget Amount:**

Enter the sum of Subtotal Sections 10 and 20. The amount shall not exceed the total CSBG allocated amount.

**SECTION 70: Other Agency Operating Funds Used to Support CSBG:**

Provide the total operating funds used to support the CSBG program administered by the tripartite board. For public community action agencies, all funds under the administration of the advisory or administrative tripartite board should be considered as community action program operating funds. **Prepare and attach a detailed list identifying all other funding sources and amounts that make up the total annual operating budget of the community action program(s).**

**SECTION 80: Agency Total CSBG Operating Budget:**

The sum of Section 40 (Total CSBG Budget Amount) and Section 80 (Other Agency Operating Funds Used to Support CSBG).

**SECTION 90: CSBG Funds Administrative Percent:**

Divide Section 10: Administrative Costs by Section 80: Agency Total Operating Budget. This percentage cannot exceed 12% of the community action program's total operating budget.

# CSBG Budget Form

## Instructions

**ATTACHMENT I**  
**CSBG BUDGET SUPPORT—PERSONNEL COSTS**  
**CSD 425 1.1 (Rev. 12/1/2009)**



Enter the identifying information requested at the top of the report form: contractor's name, contract number, Contract amount, contract term, and amendment number (*if applicable*). Enter the preparer's name, telephone number, fax number, date, and e-mail address.

### **ADMINISTRATIVE and PROGRAM COSTS – SALARIES AND WAGES:**

Complete Section 10: Administrative Costs and Section 20 Program Costs for those costs which are directly related to CSBG contract. Provide the specific positions for the salaries and wages (Budget Summary 902 S) and Fringe Benefits (Budget Summary 902 S).

**Column A:    Number of Positions**

Specify the number of positions for each Position Title in Column B that are directly related to the administrative (Section 10) and/or program (Section 20) costs of the CSBG contract.

**Column B    Position Title**

Specify the position title. Do not abbreviate.

**Column C:    Annual Salary for each position**

Specify the total dollar amount of salaries and wages for staff performing CSBG administrative and/or program activities. Include all payments made to administrative/program staff, permanent or temporary, as well as all regular and overtime pay, as approved by the contract authority.

**Column D:    Percent (%) of CSBG Time allocated for each position**

Specify the amount of time (in percent) for the position dedicated to the CSBG administrative and/or program activities.

**Column E:    Number of CSBG months allocated for Each Position**

Specify the number of months allocated for each position listed in Column A.

**Column F:    Total CSBG funds budgeted for each position**

Calculate the totals (See page 2).

## **Fringe Benefits**

Specify the total dollar amount of fringe benefits for staff performing administrative and/or program duties. Include all payments made in accordance with approved payroll benefit programs. This includes retirement/pension plans and various other forms of insurances related to employee compensation such as disability, life, health and unemployment. Additionally, workers' compensation, disability insurance, sick leave and accrued vacation should be included.

**Listed below are the formulas to calculate Annualized Salary, Percentage of CSBG Time, Number of CSBG Months, and CSBG Funds:**

*Annualized Salary:* CSBG Funds multiplied by 12 months divided by number of months divided by Percentage (%) of time.

*Percentage of CSBG Time:* CSBG Funds times 12 months divided by the number of Months divided by annualized salary.

*Number of Months:* CSBG Funds times 12 months divided by percentage of time divided by annualized salary.

*CSBG Funds:* Annualized Salary divided by 12 months multiplied by the number of months times percentage (%) of time.

# CSBG Budget Form

## Instructions

**ATTACHMENT I –  
CSBG BUDGET SUPPORT – NON PERSONNEL COSTS  
CSD 425 1.2 (Rev. 12/1/09)**

Enter the identifying information requested at the top of the report form: contractor's name, contract number, Contract amount, contract term, and amendment number (*if applicable*). Enter the preparer's name, telephone number, fax number, date, and e-mail address.

List those costs which are directly related to the **Administrative** (Column A) and/or **Program** (Column B) of the CSBG contract. All totals must equal the budget summary CSD 425.S.

**List all Equipment Purchases Services:**

Provide a detailed list of all equipment purchases; include type of equipment and the amount (e.g. copy machine, \$6,500).

**List all Contract & Consultant Services:**

Provide a detailed list of the contract and consultant services. Include: the name and amount of the each contract (e.g., strategic planning consultant, \$8,500).

**List all Out-of-State Travel Only:**

Provide detailed information for each out of state travel trip; include location, purpose of each trip, and related costs per trip (e.g., Chicago, IL, CAP Law Conference, \$1500).

**List all Subcontractor Services:**

List the subcontractor name and total dollar amount administered to any subcontracting agencies that provide services (e.g., Youth Employment Training Agency, \$20,000).

**Other Costs**

Please provide a list of all other administrative (Section 10) and program (Section 20) costs that do not fit in the above categories. Attach additional sheets if necessary.

- i. Any additional Other Costs: List the additional other costs that do not fit in any other category.
- ii. Direct Client Purchases: List all direct client purchases, include the item name, the number purchased, and the cost (e.g. thermal blankets, qty. 3000, cost \$12,000).
- iii. Indirect Costs: The indirect cost rate is defined as the dollar value of the approved federal rate, and the entire amount can be claimed as long as it is not reimbursed by another funding source. Please note that if indirect costs are reported, the approved Indirect Cost Rate Plan must be

accompany budget forms.

- iv. Information Technology (IT) Development: IT Development includes only projects in the development phases. Costs of IT projects in progress should be included in Operating Expenses above.

**Total Other Costs** (sum of i, ii, iii, iv)